

EXHIBIT 8



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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

June 26, 2013

Invoice No. 351165

RE: LSI

FOR LEGAL SERVICES RENDERED THROUGH 06/17/13
AS ITEMIZED ON THE ATTACHED REPORT

TOTAL ATTORNEY FEES:	\$	80,311.50
COURTESY DISCOUNT (10%):	(8,031.15)
TOTAL DISBURSEMENTS:	\$	963.10
TOTAL AMOUNT DUE:	\$	73,243.45

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

{2B}

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DATE	ATTY	SERVICE DESCRIPTION	HOURS	
04/04/13	JMW	CALL RE NEW DEAL; REVIEW OF LOI AND ANCILLARY ISSUES	.90	351.00
04/05/13	JMW	CALL WITH DARREN AND NEAL; REVIEW OF PENSION ISSUES	.70	273.00
04/10/13	DLB	REVIEW INITIAL TRANSACTION DOCUMENTS	.60	186.00
04/11/13	JMW	REVIEW AND REVISION OF LOI; CALLS WITH OPPOSING COUNSEL; CALL WIT COBE CAPITAL	1.60	624.00
04/11/13	LBK	ATTENTION TO LOI; ATTENTION TO WITHDRAWAL LIABILITY AND STRUCTURAL MATTERS; CONFERENCE CALL RE: LOI AND STRUCTURAL MATTERS;	1.20	408.00
04/11/13	DLB	RESPOND TO QUESTIONS REGARDING WITHDRAWAL LIABILITY IN AN ASSET SALE.	.60	186.00
04/15/13	JMW	CALLS RE LOI; REVISION OF SAME	1.00	390.00
04/15/13	LBK	REVIEWED FINAL LOI; ATTENTION TO STRUCTURE MATTERS;	.50	170.00
04/16/13	LBK	ATTENTION TO DILIGENCE MATTERS;	1.00	340.00
04/16/13	MJB	DISCUSSION WITH J. WEISS RE: PROPOSED TRANSACTION; REVIEW LETTER OF INTENT FOR SUCH TRANSACTION.	.30	112.50
04/16/13	ATH	MET WITH L. KELLERT TO DISCUSS TRANSACTION. COMPILED DUE DILIGENCE BINDERS. READ, REVIEWED AND ANALYZED LETTER OF INTENT.	2.00	350.00
04/17/13	JMW	DILIGENCE REVIEW	1.20	468.00
04/17/13	LBK	REVIEWED AND REVISED STOCK PURCHASE AGREEMENT; ATTENTION TO DILIGENCE MATTERS;	1.80	612.00
04/17/13	ATH	COMPILED DUE DILIGENCE BINDERS. MET WITH L. KELLERT TO DISCUSS TRANSACTION AND ASSIGN TASKS. REVIEWED DILIGENCE MATERIALS.	2.00	350.00
04/18/13	JMW	DILIGENCE REVIEW; CALLS WITH CLIENT	1.50	585.00
04/18/13	LBK	CONTINUED REVIEW OF PURCHASE AGREEMENT; ATTENTION TO DILIGENCE MATTERS;	1.00	340.00
04/18/13	MJB	DISCUSSION WITH J. WEISS AND L. KELLERT RE: TRANSACTION; REVIEW DUE DILIGENCE INFORMATION.	.60	225.00

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04/19/13	ATH UPDATED DUE DILIGENCE FILES. READ, REVIEWED AND ANALYZED DOCUMENTS PROVIDED BY LSI AS PART OF DUE DILIGENCE.	1.10	192.50
04/22/13	JMW REVIEW AND REVISION OF SELLER NOTE	1.80	702.00
04/22/13	DLB EMPLOYEE BENEFITS DUE DILIGENCE	3.70	1147.00
04/23/13	AHS REVIEW ENVIORNMENTAL REPORTS AND PROVIDE DIRECTION RE ENVIRONMENTAL DUE DILIGENCE STILL NEEDED	2.70	1012.50
04/23/13	JJP REVIEW COMPANY HANDBOOK AND AMENDMENT TO HANDBOOK. OFFICE CONFERENCE WITH ANDREW HAYNER RE SAME.	1.90	712.50
04/24/13	JMW DILIGENCE REVIEW; CALLS RE DEAL	2.00	780.00
04/24/13	LBK ATTENTION TO DILIGENCE MATTERS;	.70	238.00
04/24/13	DLB ATTENTION TO 409A ACCELERATION OF GRANDFATHERED DEFERRED COMPENSATION AGREEMENTS, AT DISCOUNT	1.80	558.00
04/24/13	MJB DISCUSSION WITH L. KELLERT RE: LSI DEFERRED COMPENSATION ARRANGEMENTS; REVIEW SUCH ARRANGEMENTS AND CONSIDER POTENTIAL 409A ISSUES ASSOCIATED THEREWITH; DISCUSSION WITH D. BAUGHMAN RE: SUCH ISSUES.	1.90	712.50
04/24/13	ATH REVIEWED DILIGENCE MATERIALS; RESEARCHED ISSUES; DRAFTED DILIGENCE SUMMARIES CONCERNING EMPLOYEE CONTRACTS AND LEASED REAL PROPERTY.	3.00	525.00
04/24/13	SRM ATTENTION TO ENTITY REVIEW AND SEARCH REQUEST;	.50	80.00
04/25/13	JMW DILIGENCE REVIEW; REVIEW AND REVISION OF PURCHASE AGREEMENT	1.80	702.00
04/25/13	LBK ATTENTION TO DILIGENCE MATTERS; CONFERENCE CALL RE: SAME;	1.00	340.00
04/25/13	JJP REVIEW COLLECTIVE BARGIANING AGREEMENT. PREPARE DRAFT OF MEMORANDUM RE SAME.	2.00	750.00
04/25/13	ATH DRAFTED DILIGENCE SUMMARIES CONCERNING EMPLOYEE CONTRACTS AND LEASED REAL PROPERTY. RESEARCHED ISSUES	1.00	175.00
04/26/13	JJP COMPLETE REVIEW OF COLLECTIVE BARGAINING AGREEMENT. DRAFT, AMEND AND FINALIZE MEMORANDUM TO CLIENT RE SAME.	1.90	712.50
04/29/13	JMW DILIGENCE CALL RE EMPLOYEE MATTERS; ATTENTION TO SAME	1.20	468.00

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05/02/13 JMW CALLS WITH DARREN AND NEAL	.80	332.00
05/02/13 MJB DISCUSSION WITH J. WEISS RE: TRANSACTION STRUCTURE AND DILIGENCE INFORMATION; DISCUSSION WITH A. HAYNER RE: DILIGENCE INFORMATION.	.40	156.00
05/02/13 CJM REVIEW AND ANALYSIS TERM SHEET; REVIEW AND ANALYSIS STOCK PURCHASE AGREEMENT; PREPARATION OF REVISIONS TO STOCK PURCHASE AGREEMENT	8.80	2596.00
05/02/13 ATH UPDATED DILIGENCE FOLDERS TO REFLECT RECEIPT OF ADDITIONAL DOCUMENTS.	.40	76.00
05/03/13 JMW CALLS RE DEAL; REVIEW AND REVISION OF STOCK PURCHASE AGREEMENT	1.50	622.50
05/03/13 LBK REVIEWED REVISED DRAFT OF SPA;	.70	252.00
05/03/13 MJB REVIEW STOCK PURCHASE AGREEMENT AND PROVIDE COMMENTS THERETO, INCLUDING REVISIONS OF TAX PROVISIONS.	4.10	1599.00
05/03/13 CJM PREPARATION OF REVISIONS TO ASSET PURCHASE AGREEMENT; FACILITATION OF TAX AND BENEFITS REVIEW	3.00	885.00
05/06/13 LBK ATTENTION TO DILIGENCE MATTERS; REVISED STOCK PURCHASE AGREEMENT;	1.50	540.00
05/06/13 DLB EMPLOYEE BENEFITS DUE DILIGENCE, REVIEW OF BENEFITS REP/WARR IN STOCK PURCHASE AGREEMENT	1.00	320.00
05/06/13 CJM REVIEW AND ANALYSIS OPEN CLOSING MATTERS; PREPARATION OF CLOSING CHECKLIST	.70	206.50
05/07/13 JMW CALLS WITH DARREN AND NEAL; REVIEW OF ISSUES	.80	332.00
05/07/13 LBK REVISED STOCK PURCHASE AGREEMENT; TELEPHONE CONFERENCE WITH DARREN CHAFEE;	.60	216.00
05/07/13 MJB DISCUSSION WITH J. WEISS RE: TAX DISTRIBUTION LANGUAGE IN CREDIT AGREEMENT.	.10	39.00
05/08/13 LBK ATTENTION TO DILIGENCE MATTERS;	.70	252.00
05/08/13 DLB EMPLOYEE BENEFITS DUE DILIGENCE - SELF-FUNDED WELFARE PLAN, PROVIDE ALLOCATION OF CLAIMS EXPERIENCE IN STOCK PURCHASE AGREEMENT	.60	192.00
05/08/13 MJB REVIEW TAX BASIS INFORMATION; DRAFT E-MAIL RE: STRUCTURE BASED ON SUCH INFORMATION.	.30	117.00
05/09/13 JMW CALLS RE DEAL; REVIEW OF CREDIT AGREEMENT	1.40	581.00

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05/09/13	LBK	ATTENTION TO DILIGENCE MATTERS; CONFERENCE CALL RE: STATUS; TELEPHONE CONFERENCE WITH DARREN CHAFEE RE: TAB BANK; DRAFTED TRANSITION SERVICES AGREEMENT; DRAFTED MANAGEMENT AGREEMENT;	3.80	1368.00
05/10/13	LBK	ATTENTION TO DILIGENCE MATTERS; REVIEWED AND REVISED GENERAL INDEMNITY AGREEMENT; REVIEWED LOAN AGREEMENT; ATTENTION TO MATTERS RE: LOAN AGREEMENT; ATTENTION TO OPEN ITEMS; REVIEWED LOAN AGREEMENT CLOSING CHECKLIST; IDENTIFIED ISSUES RE: SAME;	3.50	1260.00
05/13/13	JMW	REVIEW AND REVISION OF CREDIT AGREEMENT AND TRANSACTION DOCUMENTS; NUMEROUS CALLS	1.90	788.50
05/13/13	LBK	ATTENTION TO SURETY/GENERAL INDEMNITY AGREEMENT; EMAIL CORRESPONDENCE RE: SAME; ATTENTION TO OPEN ITEMS;	.70	252.00
05/14/13	JMW	STATUS CALL; ATTENTION TO DEAL AND REVISION OF DOCUMENTS	1.40	581.00
05/14/13	LBK	ATTENTION TO OPEN ITEMS; ATTENDED CONFERENCE CALL RE: SAME; REVIEWED REVISED DRAFT OF SPA;	1.00	360.00
05/14/13	DLB	REFRESH MEMORY REGARDING 409A ISSUES FOR CONFERENCE CALL REGARDING SAME	.50	160.00
05/15/13	JMW	REVISION OF CREDIT AGREEMENT; CALLS WITH DARREN	1.00	415.00
05/15/13	LBK	REVIEWED REVISED DRAFT OF SPA; ATTENTION TO CREDIT AGREEMENT RELATED MATTERS; ATTENTION TO OPEN ITEMS; REVIEWED REVISED DRAFT OF NOTE AND PLEDGE AGREEMENT;	3.70	1332.00
05/15/13	MJB	REVIEW INSURANCE ARRANGEMENT; REVIEW TAX CONSEQUENCES FROM SALES OR SURRENDERS OF INSURANCE POLICIES; DISCUSSION WITH L. KELLERT RE: SAME; E-MAIL CORRESPONDENCE RE: DEFERRED COMPENSATION PLAN.	1.10	429.00
05/16/13	JMW	REVISION OF PURCHASE AGREEMENT; CALLS WITH LSI AND COBE RE DEAL; REVISION OF TAB CREDIT AGREEMENT AND ATTENTION TO RELATED ISSUES	5.70	2365.50
05/16/13	LBK	ATTENDED CONFERENCE CALL RE: BENEFITS MATTERS; ATTENDED CONFERENCE CALL RE: TRANSITION MATTERS; REVISED TSA; CONFERENCE WITH DARREN CHAFEE RE: DEAL POINTS, TRANSITION SERVICES AND STOCK PURCHASE AGREEMENT; ATTENTION TO CREDIT RELATED MATTERS; EMAIL CORRESPONDENCE RE: SAME; REVISED STOCK PURCHASE AGREEMENT;	4.80	1728.00

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05/16/13	DLB	DISCUSSION REGARDING 409A ISSUES RELATED TO ACCELERATING DEFERRED COMP	.20	64.00
05/16/13	DLB	TELEPHONE CONFERENCE WITH OPPOSING COUNSEL REGARDING ACCELERATING NONQUALIFIED DEFERRED COMP PAYMENTS	.20	64.00
05/16/13	DLB	RESPOND TO COBRA CONTINUATION COVERAGE QUESTIONS WITH RESPECT TO EXISTING M&A QUALIFIED BENEFICIARIES AND THOSE EMPLOYEES CONTINUING IN THE EMPLOYMENT OF COMPANY	.80	256.00
05/16/13	MJB	DISCUSSION WITH D. BAUGHMAN RE: TAX ISSUES ASSOCIATED WITH TERMINATING DEFERRED COMPENSATION PLAN; CONFERENCE CALL WITH M. BREMER, B. DE MALIGNON, L. KELLERT AND D. BAUGHMAN RE: SAME.	.60	234.00
05/17/13	AHS	REVIEW AND COMMENT ON AGREEMENT'S ENVIRONMENTAL PROVISIONS	.80	320.00
05/17/13	JMW	REVISION OF CREDIT AGREEMENT; CALLS WITH TAB COUNSEL; CALLS WITH COBE	2.50	1037.50
05/17/13	LBK	REVISED STOCK PURCHASE AGREEMENT; ATTENTION TO CREDIT AGREEMENT RELATED MATTERS; EMAIL CORRESPONDENCE RE: SAME; REVIEWED AND REVISED DISCLOSURE SCHEDULES; CONFERENCE CALL RE: CREDIT AGREEMENT/UCC ISSUES;	4.50	1620.00
05/17/13	DLB	REVIEW EMPLOYEE BENEFITS PROVISIONS IN LOAN AND SECURITY AGREEMENT	.90	288.00
05/17/13	MJB	DISCUSSION WITH J. WEISS AND L. KELLERT RE: TRANSACTION STRUCTURE AND STOCK PURCHASE AGREEMENT.	.30	117.00
05/17/13	ATH	READ, REVIEWED AND ANALYZED DISCLOSURE SCHEDULES PREPARED BY SELLER. COMPARED DISCLOSURE SCHEDULES WITH THE INFORMATION PROVIDED IN THE ELECTRONIC DATA SITE. MADE COMMENTS/CHANGES TO THE DISCLOSURE SCHEDULES BASED ON THE INFORMATION PROVIDED IN THE ELECTRONIC DATA ROOM.	1.40	266.00
05/18/13	LBK	EMAIL CORRESPONDENCE; REVISED SPA;	1.50	540.00
05/19/13	LBK	CONFERENCE CALL WITH TRAVIS SHEETS AND MAX BREMMER RE: SPA;	.70	252.00

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05/19/13	ATH	READ, REVIEWED AND ANALYZED DISCLOSURE SCHEDULES PREPARED BY BUYER. COMPARED DISCLOSURE SCHEDULES WITH THE INFORMATION PROVIDED IN THE ELECTRONIC DATA SITE. MADE COMMENTS/CHANGES TO THE DISCLOSURE SCHEDULES BASED ON THE INFORMATION PROVIDED IN THE ELECTRONIC DATA ROOM.	2.00	380.00
05/20/13	JMW	REVISION OF PURCHASE AGREEMENT; REVIEW AND REVISION OF LOAN DOCUMENTS; NUMEROUS CALLS RE DEAL	3.70	1535.50
05/20/13	LBK	ATTENTION TO OPEN ITEMS RE: CLOSING; EMAIL CORRESPONDENCE RE: SAME; REVIEWED LOAN DOCUMENTS; ATTENTION TO TAX MATTERS; ATTENTION TO DISCLOSURE SCHEDULES; MULTIPLE CONFERENCE CALLS RE: OPEN ITEMS; WORKED ON TRANSACTION; REVISED MANAGEMENT AGREEMENT; REVIEWED REVISED DRAFT OF SPA; EMAIL CORRESPONDENCE WITH TRAVIS SHEETS RE: OPEN ITEMS AND OTHER RELATED MATTERS;	7.20	2592.00
05/20/13	MJB	MEETING WITH J. WEISS AND L. KELLERT RE: TRANSACTION STRUCTURE; ADDRESS TAX ISSUES ASSOCIATED WITH SUCH STRUCTURE AND CONSIDER ALTERNATIVES.	2.60	1014.00
05/20/13	ATH	READ, REVIEWED AND ANALYZED DISCLOSURE SCHEDULES PREPARED BY BUYER. COMPARED DISCLOSURE SCHEDULES WITH THE INFORMATION PROVIDED IN THE ELECTRONIC DATA SITE. MADE COMMENTS/CHANGES TO THE DISCLOSURE SCHEDULES BASED ON THE INFORMATION PROVIDED IN THE ELECTRONIC DATA ROOM.	2.00	380.00
05/20/13	SRM	ATTENTION TO FORMATION OF LSI OF AMERICA HOLDINGS LLC; RECEIPT AND REVIEW OF FILED DOCUMENTS; DOCUMENTS FORWARDED TO ATTORNEY KELLERT; ENTITY BOOK ESTABLISHED;	.80	132.00
05/21/13	WES	CONFERENCE WITH MARKO BELEJ RE: STRUCTURING ON ACQUISITION	.50	217.50
05/21/13	AHS	REVIEW AGREEMENT LANGUAGE AND COMMENT ON SAME; REVIEW PHASE I AND COMMENT ON SAME	1.70	680.00
05/21/13	JMW	REVIEW AND REVISION OF CREDIT AGREEMENT AND ANCILLARY DOCUMENTS; REVISION OF SELLER NOTE AND PLEDGE; NUMEROUS CALLS RE DEAL; REVISION OF STOCK PURCHASE AGREEMENT	6.10	2531.50

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05/21/13	LBK	WORKED ON TRANSACTION; ATTENTION TO OPEN ITEMS; REVISED SPA; MULTIPLE CONFERENCE CALLS RE: OPEN ITEMS ON SPA AND LOAN DOCUMENTS; REVIEWED REVISED DRAFTS OF LOAN DOCUMENTS AND SPA RELATED DOCUMENTS; REVISED MANAGEMENT AGREEMENT; REVIEWED AND REVISED MANAGEMENT FEE SUBORDINATION AGREEMENT; ATTENTION TO SCHEDULED TO SPA;	9.50	3420.00
05/21/13	REK	REVIEW LOAN DOCUMENTS AND ISSUES FOR OPINION; DRAFT OPINION LETTER	3.20	1136.00
05/21/13	DLB	REVIEW REVISIONS TO EMPLOYEE BENEFITS PROVISIONS SPA	.30	96.00
05/21/13	MJB	ATTENTION TO TRANSACTION STRUCTURE, INCLUDING RESEARCH OF NEW SECTION 336(E), DISCUSSION WITH B. SIDER RE: ALTERNATIVES AND DISCUSSION WITH L. KELLERT; REVIEW REVISED SELLER DRAFT OF THE STOCK PURCHASE AGREEMENT.	2.50	975.00
05/21/13	EM	BRIEF RESEARCH TO SUPPORT RECOMMENDATIONS AS TO LIMITED PERIOD FOR REPS OFFERED BY SELLER AS TO IMMIGRATION LIABILITIES; PREPARE PRELIMINARY GUIDANCE TO L. KELLERT.	.70	234.50
05/21/13	ATH	MADE COMMENTS/CHANGES TO THE DISCLOSURE SCHEDULES BASED ON THE INFORMATION PROVIDED IN THE ELECTRONIC DATA ROOM, CLIENT'S COMMENTS AND L. KELLERT'S COMMENTS. MET L. KELLERT TO REVIEW FINAL COMMENTS TO DISCLOSURE SCHEDULES. SENT DISCLOSURE SCHEDULES WITH COMMENTS TO SELLER FOR REVIEW. DRAFTED BANKING RESOLUTIONS FOR CLIENT. SENT TO L. KELLERT FOR REVIEW.	3.00	570.00
05/21/13	SRM	DOCUMENT ORDERS PLACED IN MN AND ND; DOCUMENTS RECEIVED AND FORWARDED;	.50	82.50
05/22/13	JMW	CALLS RE DEAL; REVISION OF TRANSACTION DOCUMENTS; ATTENTION TO CREDIT FACILITY; REVISION OF LLC AGREEMENT	3.60	1494.00
05/22/13	LBK	WORKED ON TRANSACTION; ATTENTION TO OPEN ITEMS; REVISED TRANSACTION DOCUMENTS; MULTIPLE CONFERENCE CALLS RE: OPEN ITEMS AND TRANSACTION DOCUMENTS;	6.50	2340.00
05/22/13	REK	DUE DILIGENCE FOR OPINION; REVIEW STATUTES RELATIVE TO SAME; REVIEW AND REVISE OPINION; PREPARE CERTIFICATE OF FACT	3.20	1136.00

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05/22/13	MEB	PREPARE OPERATING AGREEMENT OF LSI OF AMERICA HOLDINGS LLC; DISCUSSION WITH L. KELLERT RE: SECTION 338(H)(10) ELECTION PROVISIONS FOR STOCK PURCHASE AGREEMENT.	2.10	819.00
05/22/13	EM	DELVE FURTHER INTO PURCHASE AGREEMENT PROVISIONS RECOMMENDING FOR INCLUSION; ASSEMBLE PROPOSED TEXT FOR ASSUMPTION AND DECLINATION OF LIABILITY AS SUCCESSOR FOR IMMIGRATION PURPOSES; PHONE TO L KELLERT.	.90	301.50
05/23/13	JMW	REVISION OF NOTE AND PLEDGE AGREEMENT; CALLS RE DEAL; REVIEW AND REVISION OF SPA	4.10	1701.50
05/23/13	LBK	DRAFTED/REVISED AUTHORIZING RESOLUTIONS; DRAFTED AMENDED AND RESTATED BYLAWS FOR LSI; REVISED TRANSITION SERVICES AGREEMENT; REVISED STOCK PURCHASE AGREEMENT; REVIEWED REVISED DRAFT OF SCHEDULES; ATTENTION TO OPEN ITEMS; MULTIPLE CONFERENCE CALLS RE: SAME; PREPARED FOR CLOSING;	7.50	2700.00
05/23/13	REK	REVIEW OPTIONS RELATIVE TO FINANCING; REVIEW AND REVISE NOTE AND SECURITY AGREEMENT	.90	319.50
05/23/13	DLB	RESPOND TO ISSUES REGARDING COBRA CONTINUATION COVERAGE	1.00	320.00
05/23/13	MEB	REVIEW SECTION 338(H)(10) PROVISION FOR STOCK PURCHASE AGREEMENT; PREPARE COROLLARY PROVISIONS THERETO.	.90	351.00
05/23/13	BRY	PREPARE AND SUBMIT CERTIFICATE OF FORMATION OF CHACO LENDER LLC, PER J. WEISS.	.30	49.50
05/24/13	JMW	ATTENTION TO CREDIT FACILITY ISSUES; CALLS RE DEAL AND ISSUES	2.40	996.00
05/24/13	BRY	R/R FILED CERTIFICATE OF FORMATION OF CHACO LENDER LLC.	.20	33.00
05/28/13	JMW	CALL WITH NEAL AND DARREN RE LABOR BENEFITS AND ISSUES; ATTENTION TO SAME	.50	207.50
05/28/13	LBK	ATTENTION TO COLLECTIVE BARGAINING/UNION MATTERS; ATTENTION TO INSURANCE MATTERS; CONFERENCE CALL RE: SAME AND STATUS UPDATE;	1.20	432.00
05/28/13	JJP	OFFICE CONFERENCE WITH LEE KELLERT AND JEFF WIESS RE DUTY TO BARGAIN RE HEALTH BENEFITS. REVIEW CBA. PREPARE MEMO RE LAW.	1.00	400.00
05/29/13	JMW	CALL WITH NEAL AND DARREN RE ISSUES; CALLS WITH LSG	.40	166.00

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05/29/13	LBK ATTENTION TO LABOR/BENEFITS ISSUES; CONFERENCE CALL RE: SAME;	.90	324.00
05/31/13	JMW CALL WITH COBE PRINCIPALS AND LSG RE INSURANCE STRATEGY; FOLLOW UP WITH DARREN RE UNION ISSUES	1.00	415.00
05/31/13	LBK ATTENTION TO OPEN ITEMS/STATUS;	.30	108.00
06/04/13	JMW CONFERENCE CALL RE DEAL	.50	207.50
06/06/13	JMW ATTENTION TO LIABILITY ISSUES; REVISION OF SPA	.70	290.50
06/06/13	LBK TELEPHONE CONFERENCE WITH DARREN CHAFFEE; REVIEWED REVISED PROPOSALS;	.50	180.00
06/12/13	JMW CALLS WITH DARREN AND NEAL	.60	249.00
06/13/13	JMW CALLS WITH COBE AND TRAVIS; REVISION OF STOCK PURCHASE AGREEMENT; REVIEW OF REVISED SIDE LETTER; ATTENTION TO CLOSING	3.00	1245.00
06/13/13	LBK REVIEWED REVISED DRAFT OF PURCHASE AGREEMENT; CONFERENCE CALL RE: SAME; REVIEWED REVISED DRAFT OF SIDE LETTER; REVIEWED REVISED DRAFT OF TSA; ATTENTION TO UNION STRATEGY;	2.50	900.00
06/13/13	DLB EMPLOYEE BENEFITS DUE DILIGENCE, REVIEW PROPOSED CHANGES TO PURCHASE AGREEMENT	.90	288.00
06/13/13	JJP OFFICE CONFERENCE WITH LEE KELLERT RE COLLECTIVE BARGAINING AGREEMENT, MANAGERMENTS RIGHTS, AND POTENTIAL REMOVAL OF WORK	.30	120.00
06/14/13	JMW REVISION OF TRANSACTION DOCUMENTS; CALLS WITH TRAVIS AND DARREN; ATTENTION TO TAX ISSUES	1.50	622.50
06/14/13	LBK ATTENTION TO OPEN ITEMS; REVIEWED REVISED TRANSACTION DOCUMENTS;	.50	180.00
06/14/13	JJP REVIEW COLLECTIVE BARGAINING AGREEMENT AND PREPARE MEMO TO LEE KELLERT AND CLIENT RE ABILITY TO MOVE SHOP AND OPEN NON UNION IN TENNESSEE.	1.90	760.00
06/14/13	MJB DISCUSSIONS WITH J. WEISS RE: REVISED PURCHASE PRICE AND SECTION 338(H) (10) ELECTION; RESEARCH TAX ISSUES ASSOCIATED WITH SUCH REVISED PRICE AND ELECTION; DRAFT E-MAIL MEMORIALIZING SUCH RESEARCH.	4.10	1599.00
06/17/13	JMW ATTENTION TO FINAL TAX ISSUES; ATTENTION TO CLOSING; NUMEROUS CALLS	1.70	705.50

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06/17/13	MJB DISCUSSIONS WITH J. WEISS RE: SECTION 338(H)(10) ELECTION; REVIEW POTENTIAL APPLICATION OF ATTRIBUTE REDUCTION RULES.	.70	273.00
06/18/13	JMW ATTENTION TO CLOSING DEAL; CALLS RE SAME	.60	249.00
06/18/13	MJB REVIEW POTENTIAL APPLICATION OF ATTRIBUTE REDUCTION RULES; REVIEW S CORP AND QSUB ELECTIONS AND PROVIDE COMMENTS THERETO.	1.70	663.00

COURTESY DISCOUNT (10%): (8031.15)

***** DISBURSEMENTS *****

04/18/13	COPY EXPENSE # 1	1.50
04/20/13	COPY EXPENSE # 2	12.75
04/23/13	COPY EXPENSE # 1	7.20
04/25/13	SERVICE FEES - - VENDOR: NRAI CORPORATE SERVICES	517.00
04/26/13	COPY EXPENSE # 2	15.30
04/29/13	COPY EXPENSE # 2	0.30
05/03/13	COPY EXPENSE # 1	5.40
05/03/13	COPY EXPENSE # 2	39.15
05/09/13	COPY EXPENSE # 2	45.45
05/19/13	COPY EXPENSE # 2	39.60
05/20/13	COPY EXPENSE # 2	190.20
05/22/13	COPY EXPENSE # 1	0.75
05/23/13	COPY EXPENSE # 2	87.45
06/14/13	COPY EXPENSE # 2	1.05

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
WILLIAM E. SIDER	391.50	.50	195.75
ARTHUR H. SIEGAL	348.32	5.20	1811.25
JEFFREY M. WEISS	368.45	61.10	22512.60
LEE B. KELLERT	322.19	71.50	23036.40
RICHARD E. KRUGER	319.50	7.30	2332.35
DEBORAH L. BAUGHMAN	283.40	13.10	3712.50
JAMES J PARKS	345.50	9.00	3109.50
MARKO J BELEJ	349.44	24.30	8491.50
ELI MAROKO	301.50	1.60	482.40
CHRISTOPHER J. MOCERI	265.50	12.50	3318.75
ANDREW T. HAYNER	164.14	17.90	2938.05
BRENDA R. YATES	148.50	.50	74.25
SUSAN R. MCMASTER	147.25	1.80	265.05
TOTALS		226.30	72280.35



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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

August 23, 2013

Invoice No. 353504

RE: LSI

FOR LEGAL SERVICES RENDERED THROUGH 07/31/13
AS ITEMIZED ON THE ATTACHED REPORT

TOTAL ATTORNEY FEES:	\$	3,193.00
TOTAL DISBURSEMENTS:	\$	1,617.86
		<hr/>
TOTAL AMOUNT DUE:	\$	4,810.86

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

{2B}

COBE CAPITAL
FILE NUMBER: COBE-LSI
INVOICE NO.: 353504

Aug 23, 2013 PAGE 2

DATE	ATTY	SERVICE DESCRIPTION	HOURS	
06/14/13	SRM	ATTENTION TO FOLLOW-UP ON EIN FOR LSI ENTITY; COMMUNICATIONS RELATING TO SAME;	.30	49.50
06/17/13	LBK	ATTENTION TO OPEN ITEMS; ATTENTION TO CLOSING MATTERS; REVISED TSA; EMAIL CORRESPONDENCE RE: SAME; ATTENDED CLOSING CALL; COMPILED SIGNATURE PAGES;	1.80	648.00
06/17/13	SRM	EIN OBTAINED FOR LSI OF AMERICA HOLDINGS LLC; S ELECTION PREPARED AND FORWARDED FOR ATTORNEY REVIEW;	.80	132.00
06/18/13	ATH	OBTAINED THE EIN AND ADDRESS OF LSI CORPORATION OF AMERICA AND SENT TO M. BELEJ FOR HIS USE IN COMPLETING TAX-RELATED DOCUMENTS.	.30	57.00
06/18/13	SRM	ATTENTION TO UPDATES ON S ELECTION DOCUMENT; Q SUB PREPARED; COMMUNICATIONS RELATING TO SAME;	.70	115.50
06/19/13	LBK	PREPARED CLOSING BOOK; ATTENTION TO POST CLOSING MATTERS;	1.50	540.00
06/20/13	NAO	RESEARCHED WHETHER A MINNESOTA HOLDING COMPANY NEEDS TO PURCHASE UNEMPLOYMENT INSURANCE.	.70	84.00
07/01/13	LBK	ATTENTION TO POST-CLOSING MATTERS;	.30	108.00
07/01/13	MJB	ASSIST S. MCMASTER IN COMPLETING FORMS 2553 AND 8869; DISCUSSION WITH J. WEISS RE: SUCH FORMS.	.40	156.00
07/01/13	SRM	ATTENTION TO FOLLOW-UP ON Q SUB DOCUMENT; UPDATES MADE, DOCUMENT FORWARDED TO ATTORNEY GROUP FOR CLIENT SIGNATURE;	.50	82.50
07/02/13	MJB	FINALIZE S CORP AND Q SUB ELECTIONS.	.20	78.00
07/02/13	SRM	ATTENTION TO FOLLOW-UP ON DOCUMENTS; DOCUMENTS FORWARDED FOR SIGNATURE; REQUEST FOR INVOICES; REQUEST FOR ORIGINAL TITLES;	.30	49.50
07/12/13	PA	REVIEW EXECUTIVE EMPLOYMENT AGREEMENT, AMENDMENT AND ASSIGNMENT OF EXECUTIVE EMPLOYMENT AGREEMENT, ASSIGNMENT OF EXECUTIVE EMPLOYMENT AGREEMENT, AND CORPORATE TRANSACTION SEVERANCE BENEFITS AGREEMENT; REQUEST FOR ADDITIONAL INFORMATION; PREPARE INITIAL DRAFT OF SEVERANCE AND RELEASE AGREEMENT. REVIEW THE RELEASE AND BONUS AGREEMENT. REVISE AND EDIT SEVERANCE AND RELEASE AGREEMENT.	1.90	570.00

COBE CAPITAL
 FILE NUMBER: COBE-LSI
 INVOICE NO.: 353504

Aug 23, 2013 PAGE 3

07/15/13 JMW CALLS WITH DARREN RE POST CLOSING ISSUES; REVISION OF BOWMAN SEPARATION AGREEMENT	.70	290.50
07/15/13 MJB REVIEW SIGNED IRS ELECTION FORMS AND ASSIST S. MCMASTER IN FILING SUCH FORMS.	.30	117.00
07/16/13 SRM ATTENTION TO SUBMISSION OF Q SUB DOCUMENTS WITH IRS ON UT AND S ELECTION DOCUMENTS IN OH; COMMUNICATIONS RELATING TO SAME;	.40	66.00
07/24/13 SRM ATTENTION TO FOLLOW-UP ON EXECUTION COPY OF OPERATING AGREEMENT FOR HOLDINGS ENTITY;	.30	49.50

***** DISBURSEMENTS *****

05/22/13 WESTLAW CHARGES - MAY 2013	163.89
05/24/13 SERVICE FEES - - VENDOR: NRAI CORPORATE SERVICES	505.00
05/24/13 SERVICE FEES - - VENDOR: NRAI CORPORATE SERVICES	131.00
05/31/13 SERVICE FEES - - VENDOR: NRAI CORPORATE SERVICES	594.00
06/19/13 COPY EXPENSE # 2	9.00
07/01/13 COPY EXPENSE # 2	1.05
07/12/13 COPY EXPENSE # 2	3.15
07/16/13 COPY EXPENSE # 1	192.30
07/16/13 POSTAGE EXPENSE	12.62
07/16/13 COPY EXPENSE # 2	1.35
07/23/13 COPY EXPENSE # 2	4.50

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEE
JEFFREY M. WEISS	415.00	.70	290.50
PATRICE S. AREND	300.00	1.90	570.00
LEE B. KELLERT	360.00	3.60	1296.00
MARKO J BELEJ	390.00	.90	351.00
ANDREW T. HAYNER	190.00	.30	57.00
NATALIE A. O'KEEFE	120.00	.70	84.00
SUSAN R. MCMASTER	165.00	3.30	544.50
TOTALS		11.40	3193.00



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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

September 18, 2013

Invoice No. 354712

FOR LEGAL SERVICES RENDERED THROUGH 08/31/13
AS ITEMIZED ON THE ATTACHED REPORT

RE: LSI

FEES:	1,282.50
DISBURSEMENTS:	1.80
TOTAL DUE THIS INVOICE: \$	<u>1,284.30</u>
LESS RETAINER APPLIED:	<u>(1,284.30)</u>
BALANCE DUE: \$	- 0 -

BALANCE OF RETAINER: \$ 3,904.84

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

{R1}

COBE CAPITAL
FILE NUMBER: COBE-LSI
INVOICE NO.: 354712

Sep 18, 2013 PAGE 2

DATE	ATTY	SERVICE DESCRIPTION	HOURS	
08/05/13	DLB	RESPOND TO QUESTIONS REGARDING PRIVATE EQUITY FUND INVESTMENTS AND POSSIBLE WITHDRAWAL LIABILITY	.40	128.00
08/19/13	JMW	CALL WITH DARREN RE ISSUES	.20	83.00
08/19/13	DLB	RESEARCH AND RESPOND TO QUESTIONS REGARDING PRIVATE EQUITY FIRM'S LIABILITY FOR PORTFOLIO COMPANY'S MULTIEMPLOYER WITHDRAWAL LIABILITY	1.40	448.00
08/22/13	JMW	CALL WITH DARREN RE ERISA ISSUES AND POST CLOSING MATTERS	.50	207.50
08/22/13	DLB	RESPOND TO QUESTIONS REGARDING STRUCTURE OF COBE AND LSI GROUPS OF COMPANIES AS IT RELATES TO POSSIBLE CONTROLLED GROUP LIABILITY	1.30	416.00

***** DISBURSEMENTS *****

08/14/13	COPY EXPENSE # 2	1.80
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-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEE
JEFFREY M. WEISS	415.00	.70	290.50
DEBORAH L. BAUGHMAN	320.00	3.10	992.00
TOTALS		3.80	1282.50



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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

October 23, 2013

Invoice No. 356177

FOR LEGAL SERVICES RENDERED THROUGH 09/30/13
AS ITEMIZED ON THE ATTACHED REPORT

RE: LSI

FEES:	1,126.50
DISBURSEMENTS:	2.25
TOTAL DUE THIS INVOICE: \$	<u>1,128.75</u>
LESS RETAINER APPLIED:	(1,128.75)
BALANCE DUE: \$	<u>- 0 -</u>

BALANCE OF RETAINER: \$ 2,776.09

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

{R1}

COBE CAPITAL
FILE NUMBER: COBE-LSI
INVOICE NO.: 356177

Oct 23, 2013 PAGE 2

DATE	ATTY	SERVICE DESCRIPTION	HOURS	
09/04/13	LBK	ATTENTION TO TAX MATTERS;	.50	180.00
09/04/13	MJB	REVIEW IRS CORRESPONDENCE RE: QSUB ELECTION; DISCUSSION WITH S. MCMASTER RE: SAME.	.20	78.00
09/04/13	SRM	RECEIPT AND REVIEW OF IRS COMMUNICATIONS RELATING TO QSUB AND S ELECTION; FOLLOW-UP WITH ATTORNEY GROUP REGARDING SAME;	.30	49.50
09/05/13	MJB	CALL IRS RE: QSUB RETURN; PREPARE LETTER TO IRS RE: SUCH RETURN.	.30	117.00
09/06/13	JMW	REVIEW AND REVISION OF LOAN DOCUMENTS; CALLS WITH DARREN	.90	373.50
09/06/13	MJB	PREPARE LETTER TO IRS RE: QSUB ELECTION; FAX SAME TO IRS.	.40	156.00
09/06/13	SRM	RECEIPT AND REVIEW OF UPDATED COMMUNICATIONS RELATING TO LSI;	.10	16.50
09/23/13	MJB	LEAVE VOICE-MAIL MESSAGE FOR IRS RE: QSUB ELECTION.	.10	39.00
09/25/13	MJB	TELEPHONE CALL WITH IRS AGENT RE: QSUB ELECTION.	.30	117.00

***** DISBURSEMENTS *****

09/06/13	COPY EXPENSE # 1	0.30
09/06/13	COPY EXPENSE # 2	0.45
09/06/13	FAX CHARGES	1.20
09/25/13	COPY EXPENSE # 2	0.30

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEES
JEFFREY M. WEISS	415.00	.90	373.50
LEE B. KELLERT	360.00	.50	180.00
MARKO J BELEJ	390.00	1.30	507.00
SUSAN R. MCMASTER	165.00	.40	66.00
TOTALS		3.10	1126.50



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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

November 26, 2013

Invoice No. 357606

FOR LEGAL SERVICES RENDERED THROUGH 10/31/13
AS ITEMIZED ON THE ATTACHED REPORT

RE: LSI

FEES:	863.00
DISBURSEMENTS:	.00
TOTAL DUE THIS INVOICE: \$	<u>863.00</u> C
LESS RETAINER APPLIED:	(863.00)
BALANCE DUE: \$	<u>0.00</u>

BALANCE OF RETAINER: \$ 1,913.09

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

{R1}

COBE CAPITAL
FILE NUMBER: COBE-LSI
INVOICE NO.: 357606

Nov 26, 2013 PAGE 2

DATE	ATTY	SERVICE DESCRIPTION	HOURS	
10/31/13	JMW	CALLS WITH DARREN RE ADD ON OPPORTUNITIES; ATTENTION TO PENSION AND UNION ISSUES	1.00	415.00
10/31/13	DLB	ATTENTION TO STRUCTURING PURCHASE OF NEW COMPLEMENTARY ENTITIES TO AVOID ISSUES RELATED TO UNION OBLIGATIONS	1.40	448.00

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEE
JEFFREY M. WEISS	415.00	1.00	415.00
DEBORAH L. BAUGHMAN	320.00	1.40	448.00
TOTALS		2.40	863.00



JAFFE RAITT HEUER & WEISS
A Professional Corporation
Attorneys & Counselors

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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

December 16, 2013

Invoice No. 358566

FOR LEGAL SERVICES RENDERED THROUGH 11/30/13
AS ITEMIZED ON THE ATTACHED REPORT

RE: LSI

FEES:	360.00
DISBURSEMENTS:	2.10
TOTAL DUE THIS INVOICE: \$	<u>362.10</u> ✓
LESS RETAINER APPLIED:	<u>(362.10)</u>
BALANCE DUE: \$.00

BALANCE OF RETAINER: \$1,550.99

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

{R1}

COBE CAPITAL
FILE NUMBER: COBE-LSI
INVOICE NO.: 358566

Dec 16, 2013 PAGE 2

DATE	ATTY	SERVICE DESCRIPTION	HOURS
11/07/13	JJP	REVIEW CBA RE EFFECT OF NEW PLANT ON EXISTING PLANTS. PREPARE MEMO TO JEFF W RE SAME.	.90 360.00

***** DISBURSEMENTS *****

11/22/13	COPY EXPENSE # 2	2.10
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-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEE
JAMES J PARKS	400.00	.90	360.00
TOTALS		.90	360.00



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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

April 15, 2014

Invoice No. 363410

FOR LEGAL SERVICES RENDERED THROUGH 03/31/14
AS ITEMIZED ON THE ATTACHED REPORT

RE: LSI

FEES:	16.50
DISBURSEMENTS:	7.05
TOTAL DUE THIS INVOICE: \$	<u>23.55</u> C
LESS RETAINER APPLIED:	(23.25)
BALANCE DUE: \$	<u>0.00</u>

BALANCE OF RETAINER: \$ 1,527.44

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

{R1}

COBE CAPITAL
FILE NUMBER: COBE-LSI
INVOICE NO.: 363410

Apr 15, 2014 PAGE 2

DATE	ATTY	SERVICE DESCRIPTION	HOURS
03/03/14	BRY	R/R DE FRANCHISE TAX NOTICE FOR CHACO LENDER LLC, EMAIL CORRESPONDENCE WITH J. WEISS REGARDING THE SAME.	.10 16.50

***** DISBURSEMENTS *****

01/11/14	COPY EXPENSE # 2	6.60
01/30/14	COPY EXPENSE # 2	0.30
02/14/14	COPY EXPENSE # 2	0.15

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEEs
BRENDA R. YATES	165.00	.10	16.50
TOTALS		.10	16.50



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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

May 15, 2014

Invoice No. 364566

FOR LEGAL SERVICES RENDERED THROUGH 04/30/14
AS ITEMIZED ON THE ATTACHED REPORT

RE: LSI

FEES:	132.00
DISBURSEMENTS:	.00
TOTAL DUE THIS INVOICE: \$	<u>132.00</u>
LESS RETAINER APPLIED:	<u>(132.00)</u>
BALANCE DUE: \$	0.00

BALANCE OF RETAINER: \$ 1,395.44

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

{R1}

COBE CAPITAL
FILE NUMBER: COBE-LSI
INVOICE NO.: 364566

May 15, 2014 PAGE 2

DATE	ATTY	SERVICE DESCRIPTION	HOURS	
04/21/14	BRY	TC WITH NEAL COHEN RE DELAWARE FRANCHISE TAXES FOR CHACO LENDER; CORRESPONDENCE WITH NRAI TO CHANGE CONTACT AND DELIVERY INSTRUCTION; CORRESPONDENCE WITH J. WEISS REGARDING THE SAME.	.70	115.50
04/22/14	BRY	TC WITH JOHN CAULFIELD RE CHACO LENDER LLC.	.10	16.50

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEE
BRENDA R. YATES	165.00	.80	132.00
TOTALS		.80	132.00



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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

June 5, 2014

Invoice No. 365357

RE: LSI

FOR LEGAL SERVICES RENDERED THROUGH 05/31/14
AS ITEMIZED ON THE ATTACHED REPORT

TOTAL ATTORNEY FEES:	\$	1,316.00
		<hr/>
TOTAL AMOUNT DUE:	\$	1,316.00

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

{2B}

COBE CAPITAL
FILE NUMBER: COBE-LSI
INVOICE NO.: 365357

Jun 5, 2014 PAGE 2

DATE	ATTY	SERVICE DESCRIPTION	HOURS	
05/15/14	DLB	ATTENTION TO MULTIEMPLOYER PENSION FUND REQUEST FOR INFORMATION RELATED TO "ASSET SALE." REQUEST UPDATED ESTIMATED WITHDRAWAL LIABILITY FROM PENSION FUND	.50	165.00
05/16/14	LBK	REVIEWED CORRESPONDENCE FROM PENSION PLAN; ATTENTION TO ISSUES RE: SAME; TELEPHONE CONFERENCE WITH DARREN CHAFFEE RE: SAME; ATTENTION TO DRAFTING RESPONSE TO PENSION PLAN LETTER;	.90	360.00
05/19/14	LBK	DRAFTED RESPONSE LETTER TO PENSION FUND; EMAIL CORRESPONDENCE RE: SAME; ATTENTION TO WITHDRAWAL LIABILITY MATTERS;	1.00	400.00
05/19/14	DLB	WORK WITH PENSION FUND REPRESENTATIVE TO ACQUIRE UPDATED ESTIMATE OF EMPLOYER WITHDRAWAL LIABILITY	.30	99.00
05/20/14	LBK	TELEPHONE CONFERENCE WITH DENNIS MURPHY RE: LSI TRANSACTION; TELEPHONE CONFERENCE WITH DARREN CHAFFEE RE: SAME;	.40	160.00
05/21/14	SRM	ATTENTION TO ENTITY AND ANNUAL REPORT REVIEW FOR LSI OF AMERICA HOLDINGS LLC; COMMUNICATIONS WITH ATTORNEY WEISS REGARDING SAME; 2014 ANNUAL REPORT FILED IN LINE;	.40	66.00
05/30/14	DLB	RESPOND TO QUESTIONS REGARDING PENSION FUND LIABILITY	.20	66.00

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
LEE B. KELLERT	400.00	2.30	920.00
DEBORAH L. BAUGHMAN	330.00	1.00	330.00
SUSAN R. MCMASTER	165.00	.40	66.00
TOTALS		3.70	1316.00



JAFFE RAJIT HEUER & WEISS
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Attorneys & Counselors

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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

July 16, 2014

Invoice No. 367148

FOR LEGAL SERVICES RENDERED THROUGH 06/30/14
AS ITEMIZED ON THE ATTACHED REPORT

RE: LSI

FEES:	438.00
DISBURSEMENTS:	250.00
TOTAL DUE THIS INVOICE: \$	<u>688.00</u>
OUTSTANDING INVOICES:	1,316.00
TOTAL AMOUNT DUE: \$	<u>2,004.00</u>
LESS RETAINER APPLIED:	(1,395.44)
BALANCE DUE: \$	<u>608.56</u>

BALANCE OF RETAINER: \$ 0.00

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

{R1}

COBE CAPITAL
FILE NUMBER: COBE-LSI
INVOICE NO.: 367148

Jul 16, 2014 PAGE 2

DATE	ATTY	SERVICE DESCRIPTION	HOURS	
06/05/14	LBK	REVIEWED WITHDRAWAL LIABILITY CALCULATION;	.30	120.00
06/09/14	LBK	ATTENTION TO PENSION WITHDRAWAL CALCULATION AND ISSUES;	.30	120.00
06/09/14	DLB	REVIEW UPDATED WITHDRAWAL LIABILITY ESTIMATE FOR 2013	.60	198.00

***** DISBURSEMENTS *****

05/22/14	FILING FEES - DELAWARE, STATE OF - DIV OF	250.00
	CORPOR - LSI OF AMERICAN HOLDINGS LLC	

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
LEE B. KELLERT	400.00	.60	240.00
DEBORAH L. BAUGHMAN	330.00	.60	198.00
TOTALS		1.20	438.00



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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

September 11, 2014

Invoice No. 369576

RE: LSI

FOR LEGAL SERVICES RENDERED THROUGH 08/31/14
AS ITEMIZED ON THE ATTACHED REPORT

TOTAL ATTORNEY FEES:	\$	8,280.00
TOTAL DISBURSEMENTS:	\$	27.40
		<hr/>
TOTAL AMOUNT DUE:	\$	8,307.40

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

{2B}

COBE CAPITAL
FILE NUMBER: COBE-LSI
INVOICE NO.: 369576

Sep 11, 2014

PAGE 2

DATE	ATTY	SERVICE DESCRIPTION	HOURS	
08/18/14	JJP	REVIEW EMAIL FROM CLIENT RE: NEGOTIATIONS, RESPOND TO SAME, PREPARE CORRESPONDENCE TO LEE KELLERT RE: SAME.	.40	160.00
08/21/14	LBK	CONFERENCE CALL RE: UNION NEGOTIATIONS; REVIEWED WITHDRAWAL LIABILITY ISSUES;	1.50	600.00
08/21/14	JJP	REVIEW CBA AND CORRESPONDENCE FROM CLIENT RE AGENDA AND PREPARE FOR CONFERENCE CALL RE LABOR NEGOTIATIONS.	1.30	520.00
08/21/14	JJP	TELEPHONE CONVERSATION WITH CLIENT RE STATUS OF LABOR NEGOTIATIONS, LAW, LEGAL ISSUES, STRATEGIES, OBJECTIVES, ETC. OFFICE CONFERENCE WITH LEE KELLERT RE SAME.	2.30	920.00
08/22/14	JJP	REVIEW PREVIOUS COLLECTIVE BARGAINING AGREEMENTS TO GET A SENSE OF HISTORY OF NEGOTIATIONS	2.60	1040.00
08/23/14	JJP	REVIEW AND CONTRAST CURRENT CBA AND RECOMMENDATIONS FOR CHANGE	1.90	760.00
08/24/14	JJP	REVIEW MINNESOTA LAW FOR CONSISTENCY WITH PROPOSED HANDBOOK AND MN STATE LAWS.	1.40	560.00
08/25/14	JJP	PREPARE FOR TELEPHONE CONVERSATION WITH CLIENT. REVIEW ORIGINAL EMPLOYEE HANDBOOK AND PROPOSED AMENDMENTS TO SAME. REVIEW OTHER RULES AND REGS. REVIEW AMENDED CBA TOO. TELEPHONE CONFERENCE WITH CLIENTS RE OPTIONS, OBJECTIVES. ENGAGE IN TELEPHONE CONVERSATION WITH CLIENT INCLUDING NEAL , DARREN, AND OMAR RE OPTIONS, OBJECTIVES.	5.70	2280.00
08/27/14	JJP	REVIEW DOCUMENTS TO PREPARE FOR TELEPHONE CONFERENCE WITH CLIENTS. EXPLORE OPTIONS AND ROLES TO COMMENCE NEGOTIATIONS. STRATEGY ON SAME. OBJECTIVES AND DIRECTIVES.	1.90	760.00
08/29/14	LBK	ATTENTION TO LABOR MATTERS; EMAIL CORRESPONDENCE RE: SAME;	.70	280.00
08/29/14	JJP	REVIEW ALL UNION CORRESPONDENCE TO PREPARE FOR TELEPHONE CONFERENCE WITH CLIENT RE OPENING OF NEGOTIATIONS. TELEPHONE CONVERSATION WITH CLIENT RE SAME. PREPARE LETTER TO UNION FOR OMAR SIGNATURE.	1.00	400.00

COBE CAPITAL
FILE NUMBER: COBE-LSI
INVOICE NO.: 369576

Sep 11, 2014

PAGE 3

***** DISBURSEMENTS *****

07/18/14 COPY EXPENSE # 2	1.05
08/21/14 COLOR COPIES	4.50
08/25/14 COPY EXPENSE # 1	0.15
08/25/14 COLOR COPIES	21.25
08/26/14 COPY EXPENSE # 2	0.45

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEE
LEE B. KELLERT	400.00	2.20	880.00
JAMES J PARKS	400.00	18.50	7400.00
TOTALS		20.70	8280.00



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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

January 23, 2015

Invoice No. 375116

RE: LSI

FOR LEGAL SERVICES RENDERED THROUGH 12/31/14
AS ITEMIZED ON THE ATTACHED REPORT

TOTAL ATTORNEY FEES:	\$	75,299.00
TOTAL DISBURSEMENTS:	\$	6,289.99
		<hr/>
TOTAL AMOUNT DUE:	\$	81,588.99

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

{2B}

COBE CAPITAL
FILE NUMBER: COBE-LSI
INVOICE NO.: 375116

Jan 23, 2015 PAGE 2

DATE	ATTY	SERVICE DESCRIPTION	HOURS	
09/05/14	JJP	REVIEW HANDBOOK TO PREPARE FOR TELEPHONE CONVERSATION WITH CLIENT. ENGAGE IN TELEPHONE CONVERSATION WITH CLIENT RE STRATEGY, OBJECTIVES AND LABOR NEGOTIATIONS. PREPARE DRAFT OF LETTER TO UNION RE FIRST NEGOTIATIONS.	2.70	1080.00
09/09/14	JJP	TELEPHONE CONFERENCE WITH BUSINESS AGENT RE DATES, REVIEW EMAILS RE STATUS OF GRIEVANCES. TELEPHONE CONFERENCE WITH CLIENT RE STATUS OF COMMUNICATIONS WITH UNION	1.30	520.00
09/10/14	JJP	TELEPHONE CONFERENCE WITH BUSINESS AGENT (BA) RE NEGOTIATIONS, ISSUES, SET STAGE. PREPARE CORRESPONDENCE TO CLIENT AND TELEPHONE CONFERENCE WITH CLIENT RE SAME.	1.80	720.00
09/15/14	LBK	EMAIL CORRESPONDENCE RE: LOAN OPTIONS;	.30	120.00
09/15/14	JJP	REVIEW NOTES FROM DARREN RE OBJECTIVES FOR NEGOTIATIONS. REVIEW EXISTING CBA AND HANDBOOK TO IDENTIFY AREAS TO NEGOTIATE. TELEPHONE CONFERENCE WITH DARREN AND OMAR TO REVIEW THE ENTIRE CONTENT OF THE CBA AND IDENTIFY NEGOTIATION STRATEGIES, UNION COMPLIMENT AND PREPARE IDEAL LANGUAGE.	6.80	2720.00
09/16/14	TEC	ATTENTION TO DEBT ISSUES WITH LEE KELLERT.	.20	83.00
09/16/14	LBK	ATTENTION TO LINE OF CREDIT RELATED MATTERS; TELEPHONE CONFERENCE WITH DARREN CHAFEE (X2);	.80	320.00
09/16/14	JJP	REVIEW DOCUMENTS TO PREPARE FOR NEGOTIATIONS. TRAVEL TO MINNEAPOLIS.	8.30	3320.00
09/17/14	JJP	REVIEW BULLET POINTS PREPARED BY OMAR AND PREPARE FOR NEGOTIATIONS. CONFERENCE WITH DARREN AND OMAR RE ROLES, OBJECTIVES, LOGISITICS OF NEGOTIATIONS. ENGAGE IN LABOR NEGOTIATIONS. TRAVEL FROM MINN TO DETROIT.	14.40	5760.00
09/18/14	LBK	ATTENTION TO BANK MATTERS; REVIEWED SUBORDINATION AGREEMENT;	.40	160.00
09/18/14	JJP	REVIEW NOTES OF SESSION. PREPARE NOTES WITH OBJECTIVES, OBSERVATIONS, ETC. TELEPHONE CONVERSATION WITH CLIENTS RE POST MORTUM AND OBJECTIVES FOR FUTURE NEGOTIATIONS.	1.70	680.00

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09/19/14 LBK	TELEPHONE CONFERENCE WITH DARREN CHAFFEE; ATTENTION TO LOAN STRUCTURE;	.40	160.00
09/19/14 JJP	AMEND CBA.	6.00	2400.00
09/22/14 JJP	REVIEW AND CONTINUE AMENDMENTS TO PROPOSAL OF CBA. PREPARE MEMO TO CLIENTS RE RECOMENDATIONS AND REFLECTING CHANGES FROM OLD CBA.	5.90	2360.00
09/24/14 TEC	ATTENTION TO NOTE PURCHASE AGREEMENT.	.40	166.00
09/24/14 LBK	REVIEWED LOAN PURCHASE AGREEMENT AND ASSIGNMENT; EMAIL CORRESPONDENCE RE: SAME;	.50	200.00
09/25/14 LBK	ATTENTION TO CHANGE IN DEAL TERMS;	.30	120.00
09/25/14 JJP	REVIEW INSURANCE COSTS AND COVERAGE. PREPARE CORRESPONDENCE TO UNION RE SAME. VARIOUS EMAILS TO CLIENT RE STATUS, NEW LANGUAGE.	1.20	480.00
09/26/14 JMW	CALL WITH DARREN AND NEAL RE FINANCING MATTERS; REVIEW OF DOCUMENTS	.30	132.00
09/26/14 LBK	TELEPHONE CONFERENCE WITH DARREN CHAFFEE; ATTENTION TO BANK MATTERS;	.40	160.00
09/26/14 SRM	ATTENTION TO PREPARATION AND SUBMISSION OF DE FORMATION OF COCHA FINANCE; EIN OBTAINED; FILED DOUCMENTS RECEIVED; DOCUMENTS FORWARDED; ENTITY BOOK ESTABLISHED;	1.00	165.00
09/29/14 JJP	ATTENTION TO COMPLETION OF PROPOSAL AND EXHBITS TO CBA. VARIOUS TELEPHONE CONVERSATION WITH CLIENT RE SAME. PREPARE CORRESPONDENCE TO OPPOSING COUNSEL RE SAME.	9.30	3720.00
10/01/14 JJP	COMMUNICATIONS WITH CLIENT RE STATUS AND BARGAINING FOR UNILATERAL CHANGE. TELEPHONE CONFERENCE WITH UNION TO ENGAGE IN SAME.	1.70	680.00
10/02/14 JMW	CALLS WITH DARREN; REVIEW OF CREDIT ISSUES	.40	176.00
10/02/14 REK	REVIEW OUTLINE OF TRANSACTION AND PROPOSED DOCUMENTS	.90	328.50
10/02/14 JJP	TELEPHONE CONFERENCE WITH BUSINESS AGENT RE VARIOUS ISSUES INCLUDING; GRIEVANCE OF TIM GRETHCHINS, UNILATERAL CHANGE OF CONDITIONS INCLUDING LOSS OF POSITIONS AND 3RD SHIFT, CHANGES IN PROPOSAL FROM ORIGINAL CBA, FUTURE NEGOTIATIONS. PREPARE CORRESPONDENCE TO CLIENTS RE SAME. REVIEW CORRESPONDENCE FROM CLIENT RE STATUS.	2.30	920.00

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10/03/14	JMW	CALLS WITH NEAL AND DARREN; PREPARATION OF LETTER AGREEMENT WITH BANK; REVIEW OF RELATED DOCUMENTS	1.10	484.00
10/03/14	REK	REVIEW DOCUMENTS RELATIVE TO PLEDGE AND OPTION	.40	146.00
10/03/14	JJP	PREPARE CORRESPONDENCE TO CLIENT RE STATUS AND REQUIRED INFORMATION. TELEPHONE CONFERENCE WITH DONNIE RE NEGOTIATIONS, SHIFT CHANGE, FUTURE PLANS, BARGAIN ON EFFECTS OF CHANGES. DISCUSS TERMS OF PROPOSAL AND GRIEVANCES.	1.90	760.00
10/06/14	JJP	CORRESPONDENCE TO BUSINESS AGENT "BA" RE STATUS OF GETCH DISMISSAL. PREPARE CORRESPONDENCE TO CLIENT RE GREIVACNE OF GETCH. REVIEW SAME	.70	280.00
10/07/14	JJP	REVIEW REDLINE AND ORIGINAL CBA TO PREPARE WITH TELEPHONE CONFERENCE WITH BA TO DISCUSS PROPOSAL. DISCUSS OTHER ISSUES AT SHOP INCLUDING USE OF TEMPS WITH PLANS TO REDUCE UNION JOBS. REVIEW CBA RE SAME. DISCUSS ARBIRTATION ON TERMINATED EMPLOYEE. BEGIN DISCUSSIONS RE OUR PROPOSAL TERMS. PREPARE CORRESPONDENCE TO CLIENT RE PAYMENT OF UNION DUES.	2.10	840.00
10/08/14	JJP	TELEPHONE CONFERENCE WITH DONNIE RE TERMS OF PROPOSAL REVIEW SAME	2.30	920.00
10/09/14	JJP	TELEPHONE CONFERENCE WITH CLIENT RE STATUS OF NEGOTIATION, DISCUSS LAYOFF, NEW ISSUES. PREPARE CORRESPONDENCE TO BA RE SAME. TELEPHONE CONFERENCE WITH BA RE SAME.	1.30	520.00
10/14/14	JJP	REVIEW PREVIOUS NOTES AND ISSUES TO PREPARE FOR CONTINUED NEGOTIATIONS WITH UNION. CORRESPONDENCE WITH CLIENT RE SAME. TRAVEL TO MINN.	8.20	3280.00
10/15/14	JJP	PRE-MEETING WITH CLIENTS TO DISCUSS STRATEGIES OF NEGOTIATIONS, ISSUES, OBJECTIVES. ENGAGE IN LABOR NEGOTIATIONS, TRAVEL BACK TO DETROIT.	14.70	5880.00
10/16/14	DLB	TELEPHONE CONFERENCE WITH DARREN CHAFFEY EXPLAINING HOW TO CALCULATE PARTIAL WITHDRAWAL FROM MULTIEMPLOYER PENSION PLAN USING TESTING PERIOD AND BASE PERIOD	.20	66.00
10/20/14	PA	PHONE CALL WITH JOANNE REGARDING EMPLOYEE AND FMLA ISSUE; REVIEW FMLA REGULATIONS; COMMUNICATION WITH JOANNE CONFIRMING SAME.	.60	189.00

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10/20/14 JJP	OFFICE CONFERENCE WITH PATRICE RE FACTS OF DISCIPLINE AND PROSPECT OF FMLA OVERTONES. PREPARE CORRESPONDENCE TO CLIENT RE SAME.	.30	120.00
10/21/14 JJP	TELEPHONE CONFERENCE WITH BUSINESS AGENT DONNIE RE LANGUAGE OF THE CBA	1.20	480.00
10/22/14 JJP	REVIEW NOTES OF NEGOTIATIONS, PREPARE NOTE TO DONNIE RE SAME.	.70	280.00
10/23/14 MJB	REVISE OPERATING AGREEMENT COCHA FINANCE LLC TO REFLECT PARTNERSHIP TAX TREATMENT.	.20	85.00
10/24/14 JJP	TELEPHONE CONFERENCE WITH UNION BA TO REVIEW EACH PROVISION OF THE CBA. CORRESPONDENCE WITH CLIENTS AND BUSINESS AGENT (BA) RE INSURANCE ISSUES AND COVERAGE. MAKE CHANGES TO EXISTING COMPARISON FROM ORIGINAL CBA TO NEW CHANGES.	5.90	2360.00
10/24/14 MJB	REVISE OPERATING AGREEMENT OF COCHA FINANCE LLC TO REFLECT TREATMENT AS PARTNERSHIP FOR TAX PURPOSES.	.50	212.50
10/26/14 JJP	REVIEW EMAIL AND DOCUMENTS FROM CLIENTS REGARDING COST OF INSURANCE COVERAGE AND PROPOSAL OF SAME TO UNION. TRAVEL TO MINN.	4.90	1960.00
10/27/14 JJP	PREPARE FOR AND ENGAGE IN COLLECTIVE BARGAINING WITH CARPENTERS IN MINN. TRAVEL TO DETROIT.	14.60	5840.00
10/29/14 JJP	REVIEW NOTES FROM BARGAINING SESSION, AMEND DRAFT OF CBA. PREPARE CORRESPONDENCE TO BA RE SAME. REVIEW NOTES FROM OMAR RE VACATION ISSUES.	2.90	1160.00
10/31/14 JJP	VARIOUS TELEPHONE CONFERENCE WITH DONNIE RE LAYOFF OF UNION NEGOTIATING COMMITTEE MEMBER, GARY. TELEPHONE CONFERENCES WITH CLIENT AND DONNIE RE SAME.	.90	360.00
11/03/14 JJP	REVIEW CORRESPONDENCE FROM CPA RE REVIEW OF FINANCIALS. REVIEW OBJECTIVES AND OPTIONS. PREPARE CORRESPONDENCE TO CLIENT RE SAME. PREPARE CORRESPONDENCE TO DONNIE AND CPA RE SAME.	.90	360.00

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11/04/14 JJP	MANY TELEPHONE CONFERENCES WITH BA, DONNIE KERN RE: SELECTION OF ARBITRATOR, FMCS, SUGGESTED "POINT SYSTEM", PREPARE CORRESPONDENCE TO HIM AND REVIEW HIS CORRESPONDENCE TO "DARLENE" WITH SUGGESTIONS. TELEPHONE CONFERENCE RE CONCERNS RE OMAR ASSERTED ULP RE "THREAT" ON UNION COMMITTEE MEMBERS VACATION, ETC. TELEPHONE CONFERENCE WITH DONNIE RE LOGISTICS OF MEETING, WHEN, WHERE.	1.50	600.00
11/04/14 JJP	TELEPHONE CONFERENCE WITH DARREN TO REVIEW FINANCIAL DOCUMENTS. TELEPHONE CONFERENCE WITH DARREN RE LOGISTICS OF NEGOTIATIONS. TELEPHONE CONFERENCE WITH AND PREPARE CORRESPONDENCE RE OMAR "ROLE" DURING COLLECTIVE BARGAINING. .RESEARCH "DROP BOX" TYPE SECURE METHOD TO SEND CPA OF UNION	1.30	520.00
11/06/14 JJP	TELEPHONE CONFERENCE WITH DONNIE RE ARBITRATION. VARIOUS COMMUNICATIONS WITH OMAR AND DONNIE RE OPTIONS RELATED TO ARBITRATION. REVIEW "LOCK BOX" ISSUE	.90	360.00
11/06/14 PRH	REVIEW PREFERENCE COMPLAINT IN IACCARINO CASE. REVIEW BANKRUPTCY CASE DOCKET. RELATED CORRESPONDENCE.	1.20	420.00
11/10/14 JJP	REVIEW CORRESPONDENCE FROM NEAL RE OBJECTIVES, CONCERNS. REVIEW CURRENT LANGUAGE OF PROPOSED CBA AND PREPARATION OF CORRESPONDENCE TO CLIENT TO ADDRESS QUERRIES. REVIEW CORRESPONDENCE FROM DARREN RE LETTER FROM INSURANCE CARRIER FOR RESPONSE TO INSURANCE COSTS ISSUES. REVIEW CORRESPONDENCE FROM OMAR RE STATUS AND COMMENTS ON VARIOUS MATTERS	1.20	480.00
11/10/14 PRH	CORRESPONDENCE REGARDING PREFERENCE ACTION.	.20	70.00
11/11/14 JJP	TELEPHONE CONFERENCE WITH BA RE ARBITRATION	.30	120.00
11/11/14 PRH	PHONE CALL AND E-MAIL CORRESPONDENCE WITH J. CAULFIELD REGARDING BANKRUPTCY PREFERENCE ACTION.	1.20	420.00
11/18/14 EMM	DISCUSSED ARBITRATION RESEARCH WITH JAMPAR	.30	57.00
11/19/14 JJP	REVIEW CORRESPONDENCE FROM FMCS (DARLENE) RE STATUS OF LANGUAGE RE CBA POINT SYSTEM	.30	120.00
11/19/14 PRH	VARIOUS CORRESPONDENCE REGARDING PREFERENCE ACTION.	.20	70.00
11/19/14 EMM	RESEARCHED ARBITRATORS	4.90	931.00

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11/20/14 JJP ATTENTION TO TRANSFER OF CONFIDENTIAL INFORMATION TO UNIONS CPA.	.80	320.00
11/20/14 JJP OFFICE CONFERENCE WITH EMILY MAHER TO DISCUSS SELECTION OF ARBITRATORS FOR GRIEVANCE	.60	240.00
11/20/14 PRH REVIEW DOCUMENTATION RELATED TO PREFERENCE ACTION. PREPARE ANALYSIS. PHONE CALL WITH J. CAULFIELD REGARDING STRATEGY.	2.60	910.00
11/20/14 EMM FURTHER RESEARCHED ARBITRATOR, COMPILED INFORMATION, PREPARED MEMO	4.10	779.00
11/21/14 JJP REVIEW MEMO ON ARBITRATORS, REVIEW CASE DECISIONS, TELEPHONE CONFERENCE WITH DONNIE TO ENGAGE IN SELECTION PROCESS. PREPARE CORRESPONDENCE TO CLIENT RE STATUS.	1.70	680.00
11/21/14 JJP REVIEW FINANCIAL INFORMATION TO SEND, DOWNLOAD AND PASSWORD PROTECT. PREPARE DRAFT OF CONFIDENTIALITY AGREEMENT, AMEND AND FINALIZE SAME. PREPARE CORRESPONDENCE TO UNION AND ACCOUNTANT RE SAME.	1.50	600.00
11/24/14 JJP ATTENTION TO NEGOTIATION ISSUES.	.70	280.00
11/25/14 JJP REVIEW JUDGMENT AGAINST COMPANY FOR VACATION PAY.	.40	160.00
11/25/14 PRH PHONE CALL WITH J. CAULFIELD REGARDING PREFERENCE ACTION. PREPARE DRAFT OF E-MAIL TO TRUSTEE'S COUNSEL.	.80	280.00
11/26/14 JJP REVIEW CORRESPONDENCES FROM CLIENT RE SECOND SHIFT. PREPARE CORRESPONDENCE TO DONNIE RE SAME.	.60	240.00
12/03/14 JJP REVIEW AND AMEND CONFIDENTIALITY AGREEMENT. TELEPHONE CONFERENCE WITH ACCOUNTANT RE SAME. PREPARE CORRESPONDENCE TO ALL RE SAME.	.60	240.00
12/03/14 PRH CORRESPONDENCE WITH TRUSTEE AND CLIENT REGARDING PREFERENCE NEGOTIATIONS, ANSWER DEADLINE.	1.00	350.00
12/04/14 LBK ATTENTION TO WITHDRAWAL LIABILITY ISSUES;	.50	200.00
12/04/14 DLB RESPOND TO QUESTIONS REGARDING PENSION PLAN WITHDRAWAL LIABILITY	.30	99.00

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12/04/14 JJP REVIEW EMAILS FROM CLIENT RE STATUS OF BUSINESS AND HEALTH INSURANCE ISSUES. PREPARE CORRESPONDENCE TO DONNIE RE SAME. REVIEW AND SEND FINANCIAL INFORMATION TO DARREN AND DISCUSS OTHER INFO TO UNION CPA	.90	360.00
12/05/14 LBK ATTENTION TO WITHDRAWAL LIABILITY AND RELATED MATTERS; TELEPHONE CONFERENCE WITH DARREN CHAFFEE RE: SAME;	.50	200.00
12/08/14 JJP TELEPHONE CONVERSATION WITH BUSINESS AGENT RE ULTIMATIM. DISCUSS AND REVIEW LANGUAGE. TELEPHONE CONVERSATION WITH CLIENT RE MEETING WITH CPA, ULTIMATUM, OBJECTIVES.	1.00	400.00
12/09/14 JJP REVIEW LANGUAGE SENT BY DONNIE. REVIEW HISTORY TO PREPARE FOR	1.20	480.00
12/10/14 JJP TRAVEL TO AND ENGAGE IN COLLECTIVE BARGAINING	10.30	4120.00
12/11/14 JJP ENGAGE IN COLLECTIVE BARGAINING AND TRAVEL TO DETROIT.	12.20	4880.00
12/17/14 JJP TELEPHONE CONFERENCE WITH DONNIE RE VOTE OF THE UNION AND CBA. DISCUSS 2 PENDING GRIEVANCES, FACTS, HISTORY AND INFORMATION TO DEFEND SAME. PREPARE CORRESPONDENCE TO CLIENT RE SAME.	.70	280.00
12/17/14 PRH CORRESPONDENCE TO CLIENT REGARDING STATUS OF IACCARINO PREFERENCE ACTION.	.30	105.00
12/18/14 PRH SETTLEMENT NEGOTIATIONS WITH BANKRUPTCY TRUSTEE. RELATED E-MAILS WITH O. HAQUE.	.60	210.00
12/19/14 JJP TELEPHONE CONFERENCE WITH CLIENT AND DONNIE RE GRIEVANCES, FINAL CBA.	.60	240.00
12/19/14 PRH REVIEW SETTLEMENT AGREEMENT. CORRESPONDENCE WITH BANKRUPTCY TRUSTEE. PREPARE E-MAIL TO CLIENT REGARDING SETTLEMENT.	.70	245.00

***** DISBURSEMENTS *****

09/05/14 COPY EXPENSE # 2	0.30
09/10/14 COPY EXPENSE # 2	0.15
09/16/14 TRAVEL EXPENSES TO ST. PAUL - - VENDOR: JAMES PARKS	1378.48
09/19/14 COPY EXPENSE # 2	5.10
09/22/14 COPY EXPENSE # 1	1.20
09/22/14 COLOR COPIES	19.00
09/26/14 COPY EXPENSE # 2	7.05
09/29/14 COLOR COPIES	12.00
09/29/14 COPY EXPENSE # 2	15.15

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10/01/14 COPY EXPENSE # 2	1.80
10/06/14 COPY EXPENSE # 1	4.80
10/07/14 COLOR COPIES	5.00
10/08/14 COPY EXPENSE # 2	2.25
10/14/14 COPY EXPENSE # 1	0.30
10/14/14 COLOR COPIES	31.50
10/14/14 TRAVEL EXPENSES TO MINNEAPOLIS FOR MTG - - VENDOR: JAMES PARKS	1285.02
10/24/14 COPY EXPENSE # 1	11.25
10/24/14 COLOR COPIES	42.50
10/24/14 COPY EXPENSE # 2	24.15
10/27/14 TRAVEL EXPENSES TO MINNEAPOLIS - - VENDOR: JAMES PARKS	1841.92
10/29/14 COLOR COPIES	7.50
10/31/14 COPY EXPENSE # 1	0.15
11/03/14 COPY EXPENSE # 1	0.30
11/06/14 COPY EXPENSE # 2	14.40
11/21/14 COPY EXPENSE # 1	6.75
11/21/14 COPY EXPENSE # 2	7.50
11/25/14 COPY EXPENSE # 2	0.15
12/03/14 COPY EXPENSE # 2	0.60
12/09/14 COLOR COPIES	4.00
12/10/14 TRAVEL EXPENSES TO MINNEAPOLIS - - VENDOR: JAMES PARKS	1353.82
12/11/14 TRAVEL EXPENSES TO ST. PAUL - - VENDOR: JAMES PARKS	205.90

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEEs
TOM E. COUGHLIN	415.00	.60	249.00
JEFFREY M. WEISS	440.00	1.80	792.00
PATRICE S. AREND	315.00	.60	189.00
LEE B. KELLERT	400.00	4.10	1640.00
RICHARD E. KRUGER	365.00	1.30	474.50
DEBORAH L. BAUGHMAN	330.00	.50	165.00
JAMES J PARKS	400.00	166.20	66480.00
MARKO J BELEJ	425.00	.70	297.50
PAUL R. HAGE	350.00	8.80	3080.00
EMILY M. MAYER	190.00	9.30	1767.00
SUSAN R. MCMASTER	165.00	1.00	165.00
TOTALS		194.90	75299.00



27777 FRANKLIN ROAD, SUITE 2500, P.O. BOX 5034, SOUTHFIELD, MICHIGAN 48086-5034
PHONE 248.351.3000 • FAX 248.351.3082
www.jaffelaw.com

CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

February 10, 2015

Invoice No. 375673

RE: LSI

FOR LEGAL SERVICES RENDERED THROUGH 01/31/15
AS ITEMIZED ON THE ATTACHED REPORT

TOTAL ATTORNEY FEES:	\$	1,305.00
TOTAL DISBURSEMENTS:	\$	9.60
		<hr/>
TOTAL AMOUNT DUE:	\$	1,314.60

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

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DATE	ATTY	SERVICE DESCRIPTION	HOURS	
01/07/15	PRH	REVIEW DOCKET IN IACCARINO & SON BANKRUPTCY CASE. CORRESPONDENCE TO CLIENT REGARDING STATUS OF SETTLEMENT AGREEMENT.	.30	105.00
01/12/15	PRH	REVIEW ADVERSARY PROCEEDING DOCKET TO CONFIRM THAT NO DEFAULT WAS ENTERED.	.10	35.00
01/15/15	PRH	PHONE CALL TO O. HAQUE REGARDING STATUS OF SETTLEMENT.	.10	35.00
01/16/15	JJP	REVIEW PROPOSED CBA FOR COMPLIANCE WITH AGREED LANGUAGE. PREPARE CORRESPONDENCE TO CLIENT AND EMAILS RE SAME. VARIOUS COMMUNICATION WITH UNION TO FINALIZE SAME.	2.30	920.00
01/19/15	PRH	CORRESPONDENCE REGARDING STATUS OF PREFERENCE ACTION.	.10	35.00
01/22/15	PRH	CORRESPONDENCE REGARDING STATUS OF PREFERENCE SETTLEMENT.	.10	35.00
01/26/15	PRH	E-MAIL CORRESPONDENCE REGARDING SETTLEMENT WITH CLIENT AND TRUSTEE. REVIEW FULLY EXECUTED SETTLEMENT AGREEMENT. CALENDAR DEADLINES.	.40	140.00

***** DISBURSEMENTS *****

11/06/14	PACER CHARGES NET CHARGES	9.00
01/26/15	COPY EXPENSE # 2	0.60

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEE
JAMES J PARKS	400.00	2.30	920.00
PAUL R. HAGE	350.00	1.10	385.00
TOTALS		3.40	1305.00



27777 FRANKLIN ROAD, SUITE 2500, P.O. BOX 5034, SOUTHFIELD, MICHIGAN 48086-5034
PHONE 248.351.3000 • FAX 248.351.3082
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CoBe Capital
Attn: Neal Cohen
708 Third Avenue, 31st Floor
New York, NY 10017

June 10, 2015

Invoice No. 381050

RE: LSI

FOR LEGAL SERVICES RENDERED THROUGH 05/31/15
AS ITEMIZED ON THE ATTACHED REPORT

TOTAL ATTORNEY FEES:	\$	176.00
TOTAL DISBURSEMENTS:	\$	426.45
TOTAL AMOUNT DUE:	\$	602.45

FED. TAX I.D. 38-1915036 TERMS: NET 30 DAYS

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DATE	ATTY	SERVICE DESCRIPTION	HOURS	
04/27/15	PRH	CORRESPONDENCE WITH IACCARINO CHAPTER 7 TRUSTEE.	.10	35.00
04/30/15	PRH	REVIEW MOTION TO APPROVE SETTLEMENT.	.30	105.00
05/29/15	PRH	REVIEW ORDER APPROVING PREFERENCE SETTLEMENT.	.10	36.00

***** DISBURSEMENTS *****

09/29/14	SERVICE FEES - - VENDOR: CT CORPORATION SYSTEM	425.40
01/12/15	PACER CHARGES NET CHARGES	0.60
04/23/15	COPY EXPENSE # 2	0.45

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEES
PAUL R. HAGE	352.00	.50	176.00
TOTALS		.50	176.00